



DEPARTMENT OF THE NAVY
HEADQUARTERS UNITED STATES MARINE CORPS
2 NAVY ANNEX
WASHINGTON, DC 20380-1775

MCO 7540.2D
RFR-30/rjc
Aug 04 1998

MARINE CORPS ORDER 7540.2D

From: Commandant of the Marine Corps
To: Distribution List

Subj: RESOURCE EVALUATION AND ANALYSIS

Ref: (a) MCO 7510.3D
(b) MCO 5200.24C
(c) MCO 7510.2E
(d) SECNAVINST 7510.7E

1. Purpose. To update guidance on the Resource Evaluation and Analysis (REA) function in the Marine Corps.

2. Cancellation. MCO 7540.2C

3. Applicability. This Order applies to Headquarters, Marine Forces, Atlantic; Headquarters, Marine Forces, Pacific; Headquarters, Marine Forces Reserve; the Marine Corps Support Activity, Kansas City; Marine Corps bases and stations; and other non-Fleet Marine Force (FMF) activities which have comptroller organizations.

4. Background. This is a complete revision and should be read in its entirety.

5. Discussion

a. The three major functions of REA in the Marine Corps are:
(1) to perform evaluations and reviews of resource related areas identified by the commander, comptroller, or other command staff agencies; (2) to function as the command's external audit focal point as required by reference (a); and (3) to serve as the Internal Management Control Program focal point and program oversight office as outlined in reference (b)

b. REA in the Marine Forces Commands (MARFORS). The Resource Evaluation and Analysis function provides a valuable resource management capability and may be employed where practicable in the MARFORS. Specific policies for requirements, organization, and operation of the function in the MARFORS are the responsibility of the respective MARFOR commanders.

6. Policy

a. General. As an essential element in efforts to foster effective resource management, emphasize good internal controls, and

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ensure economy, efficiency, effectiveness, and integrity of operations, commanders are authorized to establish and maintain an REA function. It should be established as an integral part of the permanent comptroller/resource management organizational structure. REA organization staffing should be accomplished under current FTE constraints.

b. Functions

(1) External Audit Focal Point. As described in reference (a), this function includes audit liaison and coordination, audit responses, and audit followup (tracking and on-site verification) for all auditors external to the command.

(2) Internal Evaluations and Analyses. REA reviews, evaluations, assessments, and analyses usually are resource-related (i.e., involving economy, efficiency, effective utilization or potential waste and abuse of Marine Corps money, material, and manpower).

(3) Internal Management Controls Program. The REA function should also include oversight of the command's Management Control Program (reference (b))

c. Optional Functions. REA may also include such other related functions as fund administrator inspections and training; review and analysis of nonappropriated fund matters, process reviews, economy/efficiency-related studies, and local hot lines.

d. Release of Reports. Reports or other documents produced by the Resource Evaluation and Analysis function will be subject to the same release guidelines and procedures as other documents produced by the command. They have no special or confidential status.

e. Organization. Organizational placement of the function within a field command should be under the comptroller.

f. Staffing and Training. The qualifications and technical expertise of resource evaluation and analysis personnel will normally be in financial management. Audit experience, or knowledge of audit procedures, is helpful, but not mandatory. Appropriate job series classifications for civilians include 510, 343, 345, 340, or other series supporting analysis or evaluation duties, especially in the financial areas. Military personnel will normally be from financial management military occupational specialties.

7. Action

a. Addressees should implement the Resource Evaluation and Analysis function as specified in this order.

b. COMMARFORLANT and COMMARFORPAC will determine applicability of the REA function in their respective FMF commands, and issue implementing instructions.

c. The Director, Fiscal Division, Programs and Resources Department (Code RFR) will provide Resource Evaluation and Analysis for Headquarters Marine Corps organizations and provide technical assistance to field commands.

8. Reserve Applicability. This order is applicable to the Marine Corps Reserves at the Headquarters, Marine Forces Reserve level only.



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